

H.B. 2321

CHAPTER 1000

AN ACT TO CONTINUE THE AGRICULTURAL FINANCE AUTHORITY.

The General Assembly of North Carolina enacts:

Section 1. G.S. 122D-6(12), 122D-6(15), 122D-10, 122D-12, 122D-14, 122D-15, and 122D-17 as they existed on June 29, 1990, are re-enacted.

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 20th day of July, 1990.

H.B. 2402

CHAPTER 1001

AN ACT TO EXPAND THE EGG PROMOTION TAX TO INCLUDE PROCESSED EGGS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 106-245.32 reads as rewritten:

" § 106-245.32. ~~Levy of tax; rules and regulations, rules.~~

~~There is hereby levied on each 30-dozen case of eggs sold for use in North Carolina an excise tax of five cents (5¢) per case; provided, however, such tax shall be levied only once.~~ An excise tax is levied on eggs and processed eggs sold for use in this State. The tax on eggs is five cents (5¢) for each case of 30 dozen eggs. The tax on processed eggs is eleven cents (11¢) for each 100 pounds of processed eggs sold for use in this State. The tax imposed by this section is payable only once on the same eggs or processed eggs.

Processed eggs include frozen eggs, liquid eggs, and hard-cooked eggs. 'Use' means consumption by the consumer. The Board may promulgate adopt rules and regulations as are necessary for the interpretation, administration and enforcement of to administer this tax."

Sec. 2. G.S. 106-245.33 reads as rewritten:

" § 106-245.33. ~~Handler to remit tax to Department of Agriculture; report Report and payment of tax by handler; definition and functions of handler.~~

(a) ~~For the purpose of carrying out the provisions of this Article, the handler of eggs on which a tax has been levied in accordance with the provisions of this Article shall remit such tax or assessment to the Department in the manner and at the time hereinafter provided. The tax imposed by this Article is payable monthly to the Department by the handler of eggs or processed eggs. The tax is due when a report~~